

Board of Directors
Regular Meeting Agenda
Tuesday, September 17, 2024, 7:00pm
Library Meeting Room and Zoom
502 State St, Hood River

Library Board:

Board President: Brian Hackett, *Board Vice-President:* Karen Bureker, *Board members:* Megan Janik, Sara Marsden, and Jean Sheppard.

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

1-253-215-8782, <https://us02web.zoom.us/j/89745812618?wd=NFBFT0xUVjFSN0dDVGNIzTVsNDQ2dz09>, Meeting ID: 897 4581 2618

Agenda Items		Action	Responsible
I.	Call to Order		Brian Hackett
II.	Approval of the agenda (additions/corrections/deletions)	Motion	Brian Hackett
III.	Approval of the consent agenda	Motion	Brian Hackett
IV.	Actual or potential conflicts of interest		Brian Hackett
V.	Public comment (3 minutes each)		Brian Hackett
VI.	Special Districts Insurance Service liability coverage		Brian Hackett
VII.	Reports		
	i. Friends update		Rachael Fox
	ii. Foundation update		Rachael Fox
	iii. July and August 2024 Financial Statements		Rachael Fox
	iv. Director's report		Rachael Fox

VIII.	Old Business		
IX.	New Business		
	i. Social Media Policy	Motion	Rachael Fox
X.	Announcements		
	i. Comments from board members		All
	ii. Requests/Comments from Library Director		Rachael Fox
XI.	Agenda items for next meeting		Brian Hackett
XII.	Adjournment regular meeting		Brian Hackett

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

ORS 192.660 (1) (d) Labor Negotiations

ORS 192.660 (1) (e) Property

ORS 192.660 (1) (h) Legal Rights

ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7:00pm to 9:00pm in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Board of Directors
Regular Meeting Agenda
Supplementary information
 Tuesday, September 17, 2024, 7:00pm
 Library Meeting Room and Zoom
 502 State St, Hood River

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Agenda Items		Action	Responsible
I.	Call to Order		Brian Hackett
II.	Approval of the agenda (additions/corrections/deletions)	Motion	Brian Hackett
III.	Approval of the consent agenda i. Minutes from the August 20, 2024 regular board meeting Attachment: <ul style="list-style-type: none"> IV.i. Minutes from the August 20, 2024 regular Library Board meeting ii. Engagement letter Onstott, Broehl, Cyphers Attachment: <ul style="list-style-type: none"> III.ii. Engagement letter Onstott, Broehl, Cyphers 2024-25 <p>Onstott, Broehl, and Cyphers provide our accounting services for the District. We signed a three year contract with them, which runs July 1, 2023 to June 30, 2026. Each year, they present the District with an engagement letter, in which the cost of services may be adjusted. The cost this year is \$85 more per month. It will be \$1,835 per month for fiscal year 2023-24.</p>	Motion	Brian Hackett

IV.	Actual or potential conflicts of interest		Brian Hackett
V.	Public comment (3 minutes each)		Brian Hackett
VI.	Special Districts Insurance Service liability coverage Our Insurance Broker Jon Davies at Columbia River Insurance will be present to discuss the (SDIS) insurance coverage for library board members.		Brian Hackett
VII.	Reports		
	i. Friends update <ul style="list-style-type: none"> The Friends of the Library have approved their budget for 2024-25. They will contribute \$22,000 to the Library District this year, supporting programs for all ages and the audiobook collection. On Saturday, September 14th at 2:00 PM, author Robert Shano will present his memoir, "Never Too Old For War." Shano has agreed to share the profits from books sold at this event with the Friends of the Library. 		Rachael Fox
	ii. Foundation update <ul style="list-style-type: none"> The Foundation did not meet in August. Their next meeting is scheduled for September 17, 2024, 4pm. On Thursday, September 5, 2024, the Library Foundation held a fundraiser at Michoacán Grill in Odell during the Mercado. The event ran from 4:00pm to 8:00pm, and the bookmobile was present. 		Rachael Fox
	iii. July and August 2024 Financial Statements Attachment: <ul style="list-style-type: none"> VII.iii.a. July 2024 Financial Statements VII.iii.b. August 2024 Financial Statements Our financial position is on track for this time of year. As planned in our budget for the 2024-25 fiscal year, we have transferred \$100,000 from the General Fund to the Capital Equipment Fund.		Rachael Fox
	iv. Director's report <u>Administration</u> <ul style="list-style-type: none"> We are hiring a Teen Services Librarian. We are looking for a teen librarian to champion the library's mission by 		Rachael Fox

	<p>providing welcoming, inclusive services that support adolescent development, promote literacy and learning, and foster a lifelong appreciation for libraries among tween and teen patrons, while serving as a bridge between the library and local schools, organizations, and teen-focused groups. The Teen Services Librarian is a full-time position, up to 32 hours per week. Saturdays and some evening hours are required.</p> <ul style="list-style-type: none"> • The Hood River Library will be closed on Thursday, September 26, from 10am - 2pm for staff development. We'll reopen from 2pm-7pm, and Cascade Locks and Parkdale locations will maintain their regular hours. This training reflects our library's dedication to improving service quality for the community and ensuring the best possible experience for patrons. The training, "Effective Teambuilding in the Workplace," will be conducted by a professional trainer from HR Answers. The session will focus on team building, communication, and professionalism. • This summer we welcomed a teen outreach intern, Yeribel Bolanos Ramirez to our library team. This opportunity was made possible thanks to our Bilingual Outreach Librarian, Yeliza Vargas-Boots, who secured a \$4,000 grant from the State Library of Oregon to fund the internship. <p>During her time with us, Yeribel focused on outreach services, assisting with:</p> <ul style="list-style-type: none"> ◦ The bookmobile route ◦ Summer reading programs in Odell <p>As her final project, Yeribel created an engaging book display in the children's section. The display, centered on plant growth, includes an interactive craft where kids can color and cut out plant-related items.</p> <p><u>Facilities and equipment</u></p> <ul style="list-style-type: none"> • Our maintenance person is currently working on the building's exterior. He is cleaning and restoring the concrete around the windows and applying fresh paint to the window frames. <p><u>Programs and services</u></p> <ul style="list-style-type: none"> • Magazines Now Available in Libby 		
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	<p>The magazine collection includes access to over 4,000 different titles — which are always available, meaning no holds and no waiting.</p> <ul style="list-style-type: none"> • Free passes to cultural and educational institutions <p>Discover and Go is a partnership between the Libraries of Eastern Oregon, member libraries, and local arts, culture, history, and recreation organizations to offer free educational and cultural experiences to library patrons across the LEO service area.</p> <p>Discover and Go provides online access to free tickets donated by local cultural attractions. You can visit the Columbia Gorge Museum, High Desert Museum, Maryhill Museum of Art, OMSI, Oregon State Parks (pass is a parking permit covering parking/day use fees), and the Tamástslikt Cultural Institute.</p> <p>Visit the website and choose Hood River County Library District from the pull-down menu in order to log in.</p> <ul style="list-style-type: none"> • Every month, we will highlight nationally recognized heritage months and holidays at our library, providing a platform for celebration and exploration. Many libraries across the nation also participate in honoring these same occasions. <p>The Hood River County Library District provides free and equitable access to cultural and educational experiences. The library celebrates ideas, promotes creativity, connects people, and enriches lives, with an emphasis on promoting literacy and equity in library collections, services, and programs.</p> <p>Discover the diverse range of materials available in our collection. Visit the library, search our online catalog, download ebooks and audiobooks or stream movies.</p> <ul style="list-style-type: none"> ○ Banned Books Week is an annual event that takes place during the last week of September to celebrate the freedom to read and to highlight attempts to censor books in schools and libraries. The American Library Association (ALA) established the event in 1982 in response to an increase in challenges to books in libraries, bookstores, and schools. The event brings together the book community, including 		
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	<p>librarians, teachers, publishers, booksellers, and readers, to support the freedom to read, publish, and express ideas. Banned Books Week focuses on efforts to remove or restrict access to books across the country to draw attention to the harms of censorship.</p> <p>The ALA Office for Intellectual Freedom (OIF) tracks these attempts and compiles a list of the Top Ten Most Challenged Books to inform the public. In 2023, the OIF documented 1,269 demands to censor library books and resources, the highest number since the ALA began tracking data over 20 years ago.</p> <ul style="list-style-type: none"> National Hispanic Heritage Month <p>Sept. 15 through Oct. 15 marks National Hispanic Heritage Month, which celebrates the histories, cultures and contributions of American citizens whose ancestors came from Spain, Mexico, the Caribbean and Central and South America.</p> <p>The observation started in 1968 as Hispanic Heritage Week under President Lyndon Johnson and was expanded by President Ronald Reagan in 1988 to cover a 30-day period. The day of Sept. 15 is significant because it is the anniversary of independence for Latin American countries Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua. In addition, Mexico and Chile celebrate their independence days on Sept. 16 and Sept.18, respectively. Also, Columbus Day or Día de la Raza, which is Oct. 12, falls within this 30 day period.</p> <p>Our Children's Assistant, Oralia Diaz Medina, is creating a vibrant display for Hispanic Heritage Month. Located in Library Lane on the lower level of the library, the display will feature biographies of staff members and much more. We encourage everyone to visit and view this exhibit.</p> <ul style="list-style-type: none"> We have partnered with the Hood River County 		
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	<p>Prevention Department to recognize Suicide Prevention Week. We will display information on the library lawn and provide resources for patrons in Library Lane</p> <ul style="list-style-type: none"> • Summer Reading 2024 <p>We had a fantastic summer reading program this year. This year, we doubled participation in our children's summer reading program. We had 884 young participants who read a total of 9,017 hours. Our adult program was also successful, with participants reading 372 books over more than 3,700 hours. In total, across all age groups, our community read for an impressive 12,717 hours!</p> <ul style="list-style-type: none"> • The program staff have been working hard to provide creative programming for this fall. Here is a list of September programs. <ul style="list-style-type: none"> ◦ All Ages <ul style="list-style-type: none"> • September kicks off our Library Card Sign-Up Campaign with exciting school tours, free books, bags, and prizes for students. ◦ Adult programs <ul style="list-style-type: none"> • Robert J. Shano <i>Never Too Old for War</i> author reading, Saturday, September 14 at 2:00pm Hood River Library Reading Room. Proceeds from books sales will benefit the Friends of the Library. <i>Never Too Old For War</i> tells the incredible true story about an old Army foot soldier named Bob Shano, a Vietnam-era veteran and a native-born New Yorker from the Bronx, who was compelled by the September 11, 2001 terrorist attacks to return to the ranks. The author talk will begin at 2pm followed by a book signing and drawing for a free of the book. • Mushroom Talk: Author Michael Beug and Artist Julie Beeler, Wednesday, September 25th at 6:00pm Hood River Library Meeting Room. In collaboration with Waucoma Bookstore, the Hood River Library is excited to host an evening with two distinguished guests: author Michael Beug and artist Julie 		
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	<p>Beeler. Join us for a fascinating conversation about mushrooms featuring Beug, who will discuss the newly released second edition of his book <i>Mushrooms of Cascadia</i>, and Beeler, who will present her work <i>The Mushroom Color Atlas</i>.</p> <ul style="list-style-type: none"> • Hood River Book Club meets the second Wednesday of the month at 12:30 p.m. Hood River Library Meeting Room & Zoom. This month's book club selection is <i>The Personal Librarian</i> by Marie Benedict and Victoria Christopher Murray. • Cascade Locks Book Club meets the Fourth Thursday of the month from 5:15 to 7:00 p.m. at the Cascade Locks Library. This month's book club selection is <i>The Women</i> by Kristin Hannah. • Writing Group: Every Wednesday at 3 pm in the Hood River Library Columbia Room. Creative writing together! Join with fellow writers to work on your craft through prompts and (sometimes) share the results. For more information, please contact Patty Kaplan (310.710.3822). ○ Teen programs <ul style="list-style-type: none"> • Magic the Gathering, 2nd and 4th Fridays of the month at 4pm in the Library Theater. ○ Children's programs <ul style="list-style-type: none"> • Storytimes <ul style="list-style-type: none"> • Family Storytime – Hood River Library Thursdays at 10:30 a.m. <ul style="list-style-type: none"> ○ The storytime is open to all ages. Storytime will feature stories, songs and fun! Literacy enrichment will be at the heart of every session. Children will learn pre-reading skills, develop an increased vocabulary, and nurture a lifelong love of reading! • Weekly playgroup and monthly 		
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	<p>storytime – Parkdale and Cascade Locks</p> <ul style="list-style-type: none"> • Looking for something fun to do with your children that haven't yet started school? We have playgroups at our Cascade Locks and Parkdale Libraries! Each Friday from 10:30-11:30 we invite parents to come with their children to explore the library, help kids build social skills, and make new friends. • The first Friday of the month in Parkdale and the last Friday of the month in Cascade Locks we will have a librarian led storytime. <p>○ New Bookmobile Stops</p> <p>To better serve our community we have made some changes to our bookmobile route. We have added new stops, removed a few and adjusted some hours.</p> <p>Starting in September you can now visit us at these new stops:</p> <ul style="list-style-type: none"> ▪ 2nd Thursday of the month 3:30-4:30 Mercado Guadalajara ▪ 3rd Thursday of the month from 2:30-3:30 Wal-Mart ▪ 2nd and 4th Saturday 2:30-3:30 Mid-Valley Market <p>○ Bookmobile Route</p> <ul style="list-style-type: none"> • 1st Thursday, 5:00p-6:30pm, Pine Grove, Early Intervention 2405 Eastside Rd • 2nd Thursday, HOOD RIVER <ul style="list-style-type: none"> • 2:30-3:30p Pacific Ave (street parking) • 3:30-4:30 Mercado Guadalajara • 5:00-6:00p Wyeast Vista Apartments 1800 8th st. • 3rd Thursday, HOOD RIVER <ul style="list-style-type: none"> • 2:30p-3:30p Walmart Parking Lot • 3:30-4:30p Hood River Crossings Apartments 3145 Cascade Ave. • 5:00p-6:00p Columbia View Apartments 1695 		
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	<p>Oak St.</p> <ul style="list-style-type: none"> • 4th Thursday, HOOD RIVER/ODELL • 3p-4p Rockford Grange • 2nd & 4th Saturday, ODELL • 10:30a-12:00p Mobile Home Park/AGA RD • 12:30p-1:30p Community Park 3163 Tamarack Rd. • 2:30p-3:30p Mid Valley Market 		
VIII.	Old Business		
IX.	New Business		
	<p>i. Social Media Policy</p> <p>Attachment:</p> <ul style="list-style-type: none"> • IX.i Social Media Policy <p>Our Social Media Policy, last reviewed in 2019, was reviewed this month. Neither I nor our legal counsel, Ruben Cleaveland, recommend any changes at this time. I've updated the policy document to reflect this review, noting the date as September 17, 2024. We can discuss any questions or comments you may have about the policy.</p>	Motion	Rachael Fox
X.	Announcements		
	i. Comments from board members		All
	ii. Requests/Comments from Library Director		Rachael Fox
XI.	<p>Agenda items for next meeting</p> <ul style="list-style-type: none"> • 2024 Best Practices Program <ul style="list-style-type: none"> ◦ Public Meetings Policy ◦ Public Meetings Law training (16 minutes) • Discussion increasing spending authority for Library Director 		Brian Hackett
XII.	Adjournment regular meeting		Brian Hackett

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

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Board of Directors
Regular Meeting Minutes
Tuesday, August 20, 2024, 7:00pm
Library Meeting Room and Zoom
502 State St, Hood River

Library Board:

Present: Board President: Brian Hackett, *Board Vice-President:* Karen Bureker, *Board members:* Megan Janik, Sara Marsden. Library staff: Rachael Fox and Mo Burford.

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

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Agenda Items		Action	Responsible
I.	Call to Order Board President Brian Hackett called the meeting to order at 7:00pm.		Brian Hackett
II.	Approval of the agenda (additions/corrections/deletions) Marsden made a motion to approve the agenda. Janik seconded the motion. The motion carried unanimously.	Motion	Brian Hackett
III.	Approval of the consent agenda Bureker made a motion to approve the consent agenda, which included the July 16, 2024 Library Board meeting. Janik seconded the motion. The motion carried unanimously.	Motion	Brian Hackett
IV.	Actual or potential conflicts of interest None stated		Brian Hackett
V.	Public comment (3 minutes each) None present		Brian Hackett
VI.	Reports		
	i. Friends update There was nothing to add to the written report.		Rachael Fox
	ii. Foundation update There was nothing to add to the written report.		Rachael Fox
	iii. July 2024 Financial Statements There was nothing to add to the written report.		Rachael Fox

	iv. Director's report Fox reported the district will be hiring a new Teen Services Librarian.		Rachael Fox
VII.	Old Business		
VIII.	New Business		
	i. Volunteer policy and Volunteer handbook Janik made a motion to approve the Volunteer policy. Bureker seconded. The motion carried unanimously.	Motion	Brian Hackett
	ii. Security Camera Policy Marsden made a motion to approve the Security Camera Policy. Bureker seconded. The motion carried unanimously.	Motion	Brian Hackett
	iii. Hood River County School District lease agreement Bureker made a motion to approve the Hood River County School District lease renewal. Janik seconded. The motion carried unanimously.		Brian Hackett
	iv. Salary schedule 2024-25 Marsden made a motion to correct the 2024-25 salary schedule. Bureker seconded. The motion carried unanimously.	Motion	Brian Hackett
	v. Bookmobile job description and position Bureker made a motion to update the job description for the Bookmobile Librarian. Janik seconded. The motion carried unanimously.	Motion	Brian Hackett
	vi. Library Board Member Relations, Expections and Ethic training Fox informed the Library Board members of the upcoming training in The Dalles Oregon and stated she could register members if they were interested in attending.	Motion	Brian Hackett
X.	Announcements		
	i. Comments from board members None stated.		All
	ii. Requests/Comments from Library Director None stated.		Rachael Fox
XI.	Agenda items for next meeting <ul style="list-style-type: none"> • Social Media Policy review and update • Security Camera Policy • Discussion increasing spending authority for Library Director. • SDIS insurance discussion 		Brian Hackett
XII.	Adjournment regular meeting		Brian

	The meeting adjourned at 7:31pm.		Hackett
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Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

KENNETH L. ONSTOTT, c.p.a.
JAMES T. BROEHL, c.p.a.
RICK M. CYPHERS, c.p.a.

MEMBERS:
American Institute of c.p.a.'s
Oregon Society of c.p.a.'s

OFFICE:

100 EAST FOURTH STREET
THE DALLES, OREGON 97058
Telephone: (541) 296-9131
Fax: (541) 296-6151

August 20, 2024

Hood River County Library District
Hood River, OR 97031

We are pleased to confirm our acceptance and understanding of the services we are to provide for Hood River County Library District for the year ended June 30, 2025.

You have requested that we perform the following services:

- Prepare checks for issuance from the invoices that you provide to us. These will be posted to the general ledger accounts based upon the coding that you indicate.
- Reconcile accounts with bank statements for the Umpqua Bank each month.
- Prepare and reconcile your payroll records, payroll tax returns, and payroll tax deposits for federal and Oregon.
- Record all income and expenses, deposits, and adjusting entries needed each month.
- Prepare Form 1099's, and quarterly and annual payroll reports for Hood River County Library District for the year ended December 31, 2024.

Our bookkeeping services will cover the year ended June 30, 2025.

We will prepare the financial statements Hood River County Library District, which comprise the annual and monthly balance sheet – cash basis, and the related statement of revenues, expenses and other changes in net assets – cash basis of, for the year ended June 30, 2025, and perform a compilation engagement with respect to those financial statements.

The objective of the preparation and compilation portion of our engagement is to—

1. prepare financial statements in accordance with the cash basis of accounting based on information provided by you, and
2. apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with cash basis of accounting.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

The financial statement preparation and compilation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the cash basis of accounting and assist you in the presentation of the financial statements in accordance with the cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the cash basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of the financial statements in conformity with the cash basis of accounting.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

As part of our engagement, we will issue a compilation report that will state that we did not audit or review the financial statements and that accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Other Relevant Information

You are also responsible for all management decisions and responsibilities, and for designating an individual with, suitable skills, knowledge, and experience to oversee our bookkeeping and financial statement preparation. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Ken Onstott is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees will be \$1,835 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Invoices for work performed will be submitted at the end of the month and are due within 30 days.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe that letter accurately summarizes the significant terms of our engagement. If you have any question, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Kenneth L. Onstott, CPA

Acknowledged:
Hood River County Library District

Signature

Title

Date

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
July 31, 2024**

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Onstott, Broehl & Cyphers, P.C.
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Board of Directors
Hood River County Library District
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of July 31, 2024, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Onstott, Broehl & Cyphers, P.C
August 21, 2024

Hood River County Library District
Balance Sheet - Cash Basis
July 31, 2024

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Umpqua Bank	\$73,863			\$73,863
Cash with Hood River County	732,471	\$120,398	\$111,854	964,723
Petty cash	416			416
Total Current Assets	<u>806,750</u>	<u>120,398</u>	<u>111,854</u>	<u>1,039,002</u>
TOTAL ASSETS	<u><u>\$806,750</u></u>	<u><u>\$120,398</u></u>	<u><u>\$111,854</u></u>	<u><u>\$1,039,002</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	(\$749)			(\$749)
Total Current Liabilities	<u>(749)</u>	<u>0</u>	<u>0</u>	<u>(749)</u>
Total Liabilities	<u>(749)</u>	<u>0</u>	<u>0</u>	<u>(749)</u>
Fund Balances:				
Unassigned	<u>807,499</u>	<u>120,398</u>	<u>111,854</u>	<u>1,039,751</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$806,750</u></u>	<u><u>\$120,398</u></u>	<u><u>\$111,854</u></u>	<u><u>\$1,039,002</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the One Month Ended July 31, 2024

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$0		\$0
Property tax revenues - current year	3,240			3,240
Property tax revenues - prior year	2,458			2,458
Fines and fees	596			596
Intergovernmental revenue	0			0
Interest revenue	3,672		\$321	3,993
Grants and donations	0			0
Miscellaneous	0			0
Total Revenues	<u>9,966</u>	<u>0</u>	<u>321</u>	<u>10,287</u>
Expenditures:				
Personal services:				
Wages and salaries	60,874			60,874
Employee benefits	31,160			31,160
Total Personal Services	<u>92,034</u>	<u>0</u>	<u>0</u>	<u>92,034</u>
Materials and services:				
Bank charges	0			0
Bookmobile	68			68
Building rental	2,454			2,454
Building maintenance	1,734			1,734
HVAC	6,043			6,043
Elevator	403			403
Telephone	620			620
Internet	302			302
Collection development	5,203	1,553		6,756
Technology	1,524			1,524
Accounting and auditing	0			0
Courier	232			232
Custodial services	2,295			2,295
Technical services	3,757			3,757
Library consortium	0			0
Copiers	588			588
Elections expense	0			0
Furniture and equipment	935			935
Insurance	0			0
Georgiana Smith Memorial Garden	1,104			1,104
Legal services	1,030			1,030
Professional services	1,080			1,080
Dues and subscriptions	595			595
Miscellaneous	2,201			2,201
Postage and freight	186			186
Printing	0			0
Programs	0	17,792		17,792
Advertising	278			278
Supplies - office	1,251			1,251
Travel	210			210
Training	450			450
Board development	0			0
Electricity	1,748			1,748
Garbage	152			152
Natural gas	284			284
Water & sewer - building	398			398
Total Materials and Services	<u>37,125</u>	<u>19,345</u>	<u>0</u>	<u>56,470</u>
Capital outlay	<u>0</u>	<u>6,723</u>	<u>0</u>	<u>6,723</u>
Total Expenditures	<u>129,159</u>	<u>26,068</u>	<u>0</u>	<u>155,227</u>
Revenues Over (Under) Expenditures	<u>(119,193)</u>	<u>(26,068)</u>	<u>321</u>	<u>(144,940)</u>
Other Financing Sources (Uses)				
Operating transfers in			0	0
Operating transfers out	<u>0</u>			<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	<u>(119,193)</u>	<u>(26,068)</u>	<u>321</u>	<u>(144,940)</u>
Fund Balance - July 1, 2024	926,692	146,466	111,533	1,184,691
Fund Balance - July 31, 2024	<u>\$807,499</u>	<u>\$120,398</u>	<u>\$111,854</u>	<u>\$1,039,751</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$3,240	\$3,240	\$1,244,834
Tax revenues - prior year	2,458	2,458	10,000
Interest revenue	3,672	3,672	25,000
Fines and fees	596	596	3,500
Intergovernmental revenue	0	0	0
Grants and donations	0	0	0
Miscellaneous	0	0	0
Total Revenues	<u>9,966</u>	<u>9,966</u>	<u>1,283,334</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	993	993	9,741
Library clerk II	11,417	11,417	150,946
Library assistant I	8,165	8,165	79,885
Library assistant II	8,804	8,804	116,765
Librarian I	17,578	17,578	157,818
Librarian II	5,831	5,831	73,861
Library director	8,086	8,086	100,443
Payroll taxes and benefits:			
Retirement	10,156	10,156	54,450
Social security	4,598	4,598	52,744
Workers' compensation	25	25	1,500
Health insurance	15,514	15,514	164,190
Unemployment insurance	867	867	6,205
Paid family and medical leave	0	0	6,895
Total Personal Services	<u>92,034</u>	<u>92,034</u>	<u>975,443</u>
Materials and services:			
Bank charges	0	0	300
Bookmobile	68	68	5,000
Building rental	2,454	2,454	20,000
Building maintenance	1,734	1,734	25,000
HVAC	6,043	6,043	15,000
Elevator	403	403	3,500
Telephone	620	620	8,000
Internet	302	302	5,000
Collection development	5,203	5,203	80,000
Technology	1,524	1,524	15,000
Accounting and auditing	0	0	33,000
Courier	232	232	3,200

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2024

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
Custodial services	2,295	2,295	29,000
Technical services	3,757	3,757	4,000
Library consortium	0	0	17,500
Copiers	588	588	7,000
Elections expense	0	0	3,000
Furniture and equipment	935	935	4,000
Insurance	0	0	25,000
Georgiana Smith Memorial Garden	1,104	1,104	20,000
Legal services	1,030	1,030	4,000
Professional services	1,080	1,080	0
Membership dues	595	595	4,000
Miscellaneous	2,201	2,201	3,000
Postage and freight	186	186	1,500
Printing	0	0	1,500
Programs	0	0	10,000
Advertising	278	278	2,000
Office supplies	1,251	1,251	17,000
Travel	210	210	5,000
Training	450	450	3,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,748	1,748	20,000
Garbage	152	152	2,300
Natural gas	284	284	10,000
Water & sewer - building	398	398	5,800
Total Materials and Services	37,125	37,125	413,600
Capital Outlay	0	0	0
Contingency	0	0	100,000
Total Expenditures	129,159	129,159	1,489,043
Other Financing Sources (Uses)			
Operating transfers in	0	0	0
Operating transfers out	0	0	(100,000)
Total Other Financing Sources (Uses)	0	0	(100,000)
Change in Fund Balance	(\$119,193)	(\$119,193)	(\$305,709)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$0	\$0	\$345,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>345,000</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I			4,400
Library assistant II			5,000
Payroll taxes and benefits:			
Social security			750
Workers' compensation			250
Unemployment insurance			100
Other personal services			500
Total Personal Services	<u>0</u>	<u>0</u>	<u>11,000</u>
Materials and services:			
Collection development	1,553	1,553	80,000
Technology			40,000
Programs	17,792	17,792	80,000
Furniture and equipment			70,000
Other materials and services			96,000
Total Materials and Services	<u>19,345</u>	<u>19,345</u>	<u>366,000</u>
Capital outlay	6,723	6,723	100,000
Total Expenditures	<u>26,068</u>	<u>26,068</u>	<u>477,000</u>
Change in Fund Balance	<u><u>(\$26,068)</u></u>	<u><u>(\$26,068)</u></u>	<u><u>(\$132,000)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2024

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$321	\$321	\$3,000
Other Financing Sources			
Transfer from General Fund	0	0	100,000
Total Revenues and Other Sources	<u>321</u>	<u>321</u>	<u>103,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	0	75,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$321</u></u>	<u><u>\$321</u></u>	<u><u>\$28,000</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the One Month Ended July 31, 2024

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	Teen Intern	Total
Revenues:									
Donations and grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue									
Total Revenues	0	0	0	0	0	0	0	0	0
Expenditures:									
Personal services:									
Wages and salaries									0
Employee benefits									0
Total Personal Services	0	0	0	0	0	0	0	0	0
Materials and services:									
Bookmobile									0
Building maintenance									0
Collection development		969		333	251				1,553
Furniture & equipment									0
Miscellaneous									0
Printing									0
Programs		5,499	614	2,959	4,220		4,500		17,792
Supplies - office									0
Telephone									0
Total Materials and Services	0	6,468	614	3,292	4,471	0	4,500	0	19,345
Capital outlay	0	6,723	0	0	0	0	0	0	6,723
Total Expenditures	0	13,191	614	3,292	4,471	0	4,500	0	26,068
Net Change in Fund Balance	0	(13,191)	(614)	(3,292)	(4,471)	0	(4,500)	0	(26,068)
Fund Balance - July 1, 2024	338	107,974	3,873	13,611	9,608	1,781	5,281	4,000	146,466
Fund Balance - July 31, 2024	<u>\$338</u>	<u>\$94,783</u>	<u>\$3,259</u>	<u>\$10,319</u>	<u>\$5,137</u>	<u>\$1,781</u>	<u>\$781</u>	<u>\$4,000</u>	<u>\$120,398</u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
August 31, 2024**

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Onstott, Broehl & Cyphers, P.C.
Certified Public Accountants

KENNETH L. ONSTOTT, c.p.a.
JAMES T. BROEHL, c.p.a.
RICK M. CYPHERS, c.p.a.

MEMBERS:
American Institute of c.p.a.'s
Oregon Society of c.p.a.'s

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Board of Directors
Hood River County Library District
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of August 31, 2024, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and two months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Onstott, Broehl & Cyphers, P.C.
September 12, 2024

Hood River County Library District
Balance Sheet - Cash Basis
August 31, 2024

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Umpqua Bank	\$106,496			\$106,496
Cash with Hood River County	508,768	\$109,990	\$202,669	821,427
Petty cash	416			416
Total Current Assets	<u>615,680</u>	<u>109,990</u>	<u>202,669</u>	<u>928,339</u>
TOTAL ASSETS	<u><u>\$615,680</u></u>	<u><u>\$109,990</u></u>	<u><u>\$202,669</u></u>	<u><u>\$928,339</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,395			\$2,395
Total Current Liabilities	<u>2,395</u>	<u>0</u>	<u>0</u>	<u>2,395</u>
Total Liabilities	<u>2,395</u>	<u>0</u>	<u>0</u>	<u>2,395</u>
Fund Balances:				
Unassigned	<u>613,285</u>	<u>109,990</u>	<u>202,669</u>	<u>925,944</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$615,680</u></u>	<u><u>\$109,990</u></u>	<u><u>\$202,669</u></u>	<u><u>\$928,339</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Two Months Ended August 31, 2024

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$800		\$800
Property tax revenues - current year	3,362			3,362
Property tax revenues - prior year	4,969			4,969
Fines and fees	1,052			1,052
Intergovernmental revenue	265			265
Interest revenue	6,984		\$816	7,800
Grants and donations	0			0
Miscellaneous	0			0
Total Revenues	<u>16,632</u>	<u>800</u>	<u>816</u>	<u>18,248</u>
Expenditures:				
Personal services:				
Wages and salaries	111,830	2,455		114,285
Employee benefits	56,757	227		56,984
Total Personal Services	<u>168,587</u>	<u>2,682</u>	<u>0</u>	<u>171,269</u>
Materials and services:				
Bank charges	17			17
Bookmobile	143			143
Building rental	4,051			4,051
Building maintenance	6,810			6,810
HVAC	6,043			6,043
Elevator	402			402
Telephone	804			804
Internet	541			541
Collection development	10,876	6,729		17,605
Technology	2,140			2,140
Accounting and auditing	0			0
Courier	503			503
Custodial services	4,295			4,295
Technical services	3,757			3,757
Library consortium	0			0
Copiers	1,123			1,123
Elections expense	0			0
Furniture and equipment	1,623			1,623
Insurance	0			0
Georgiana Smith Memorial Garden	2,249			2,249
Legal services	4,201			4,201
Professional services	1,170			1,170
Dues and subscriptions	595			595
Miscellaneous	516	77		593
Postage and freight	378			378
Printing	0			0
Programs	0	21,065		21,065
Advertising	324			324
Supplies - office	2,098			2,098
Travel	210			210
Training	1,250			1,250
Board development	0			0
Electricity	3,796			3,796
Garbage	304			304
Natural gas	429			429
Water & sewer - building	804			804
Total Materials and Services	<u>61,452</u>	<u>27,871</u>	<u>0</u>	<u>89,323</u>
Capital outlay	<u>0</u>	<u>6,723</u>	<u>9,680</u>	<u>16,403</u>
Total Expenditures	<u>230,039</u>	<u>37,276</u>	<u>9,680</u>	<u>276,995</u>
Revenues Over (Under) Expenditures	<u>(213,407)</u>	<u>(36,476)</u>	<u>(8,864)</u>	<u>(258,747)</u>
Other Financing Sources (Uses)				
Operating transfers in			100,000	100,000
Operating transfers out	(100,000)			(100,000)
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	<u>(313,407)</u>	<u>(36,476)</u>	<u>91,136</u>	<u>(258,747)</u>
Fund Balance - July 1, 2024	926,692	146,466	111,533	1,184,691
Fund Balance - August 31, 2024	<u>\$613,285</u>	<u>\$109,990</u>	<u>\$202,669</u>	<u>\$925,944</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Tax revenues - current	\$123	\$3,362	\$1,244,834
Tax revenues - prior year	2,510	4,969	10,000
Interest revenue	3,312	6,984	25,000
Fines and fees	456	1,052	3,500
Intergovernmental revenue	265	265	0
Grants and donations	0	0	0
Miscellaneous	0	0	0
Total Revenues	<u>6,666</u>	<u>16,632</u>	<u>1,283,334</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	1,097	2,090	9,741
Library clerk II	9,723	21,140	150,946
Library assistant I	7,685	15,849	79,885
Library assistant II	10,085	18,889	116,765
Librarian I	7,842	25,420	157,818
Librarian II	6,155	11,986	73,861
Library director	8,370	16,456	100,443
Payroll taxes and benefits:			
Retirement	7,996	18,152	54,450
Social security	3,839	8,437	52,744
Workers' compensation	19	44	1,500
Health insurance	13,064	28,579	164,190
Unemployment insurance	678	1,545	6,205
Paid family and medical leave	0	0	6,895
Total Personal Services	<u>76,553</u>	<u>168,587</u>	<u>975,443</u>
Materials and services:			
Bank charges	17	17	300
Bookmobile	75	143	5,000
Building rental	1,597	4,051	20,000
Building maintenance	5,076	6,810	25,000
HVAC	0	6,043	15,000
Elevator	0	402	3,500
Telephone	184	804	8,000
Internet	239	541	5,000
Collection development	5,673	10,876	80,000
Technology	616	2,140	15,000
Accounting and auditing	0	0	33,000
Courier	271	503	3,200

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	2,000	4,295	29,000
Technical services	0	3,757	4,000
Library consortium	0	0	17,500
Copiers	535	1,123	7,000
Elections expense	0	0	3,000
Furniture and equipment	688	1,623	4,000
Insurance	0	0	25,000
Georgiana Smith Memorial Garden	1,145	2,249	20,000
Legal services	3,172	4,201	4,000
Professional services	90	1,170	0
Membership dues	0	595	4,000
Miscellaneous	(1,686)	516	3,000
Postage and freight	192	378	1,500
Printing	0	0	1,500
Programs	0	0	10,000
Advertising	46	324	2,000
Office supplies	847	2,098	17,000
Travel	0	210	5,000
Training	800	1,250	3,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	2,048	3,796	20,000
Garbage	152	304	2,300
Natural gas	145	429	10,000
Water & sewer - building	405	804	5,800
 Total Materials and Services	 24,327	 61,452	 413,600
 Capital Outlay	 0	 0	 0
 Contingency	 0	 0	 100,000
 Total Expenditures	 100,880	 230,039	 1,489,043
 Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	(100,000)	(100,000)	(100,000)
 Total Other Financing Sources (Uses)	 (100,000)	 (100,000)	 (100,000)
 Change in Fund Balance	 (\$194,214)	 (\$313,407)	 (\$305,709)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$800	\$800	\$345,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>800</u>	<u>800</u>	<u>345,000</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I			4,400
Library clerk II	2,455	2,455	0
Library assistant II			5,000
Payroll taxes and benefits:			
Social security	188	188	750
Workers' compensation	2	2	250
Unemployment insurance	37	37	100
Other personal services			500
Total Personal Services	<u>2,682</u>	<u>2,682</u>	<u>11,000</u>
Materials and services:			
Collection development	5,175	6,729	80,000
Technology			40,000
Programs	3,274	21,065	80,000
Furniture and equipment			70,000
Other materials and services	77	77	96,000
Total Materials and Services	<u>8,526</u>	<u>27,871</u>	<u>366,000</u>
Capital outlay	0	6,723	100,000
Total Expenditures	<u>11,208</u>	<u>37,276</u>	<u>477,000</u>
Change in Fund Balance	<u><u>(\$10,408)</u></u>	<u><u>(\$36,476)</u></u>	<u><u>(\$132,000)</u></u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2024

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$495	\$816	\$3,000
Other Financing Sources			
Transfer from General Fund	100,000	100,000	100,000
Total Revenues and Other Sources	<u>100,495</u>	<u>100,816</u>	<u>103,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	9,680	9,680	75,000
Total Expenditures	<u>9,680</u>	<u>9,680</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$90,815</u></u>	<u><u>\$91,136</u></u>	<u><u>\$28,000</u></u>

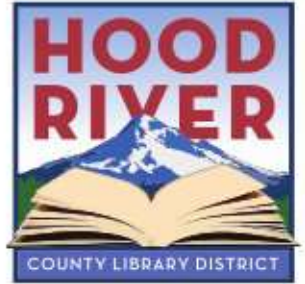
See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Two Months Ended August 31, 2024

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	Teen Intern	Fish Foundation	Total
Revenues:										
Donations and grants	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Intergovernmental revenue										0
Total Revenues	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>
Expenditures:										
Personal Services:										
Wages and salaries								2,455		2,455
Employee benefits								227		227
Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,682</u>	<u>0</u>	<u>2,682</u>
Materials and services:										
Bookmobile										0
Building maintenance										0
Collection development		4,521		1,261	947					6,729
Furniture & equipment										0
Miscellaneous					77					77
Printing										0
Programs			970	3,639	5,339		4,999		97	21,065
Supplies - office										0
Telephone										0
Total Materials and Services	<u>0</u>	<u>10,542</u>	<u>970</u>	<u>4,900</u>	<u>6,363</u>	<u>0</u>	<u>4,999</u>	<u>0</u>	<u>97</u>	<u>27,871</u>
Capital outlay	<u>0</u>	<u>6,723</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,723</u>
Total Expenditures	<u>0</u>	<u>17,265</u>	<u>970</u>	<u>4,900</u>	<u>6,363</u>	<u>0</u>	<u>4,999</u>	<u>2,682</u>	<u>97</u>	<u>37,276</u>
Net Change in Fund Balance	<u>0</u>	<u>(17,265)</u>	<u>(170)</u>	<u>(4,900)</u>	<u>(6,363)</u>	<u>0</u>	<u>(4,999)</u>	<u>(2,682)</u>	<u>(97)</u>	<u>(36,476)</u>
Fund Balance - July 1, 2024	<u>338</u>	<u>107,974</u>	<u>3,873</u>	<u>13,611</u>	<u>9,608</u>	<u>1,781</u>	<u>5,281</u>	<u>4,000</u>	<u>0</u>	<u>146,466</u>
Fund Balance - August 31, 2024	<u>\$338</u>	<u>\$90,709</u>	<u>\$3,703</u>	<u>\$8,711</u>	<u>\$3,245</u>	<u>\$1,781</u>	<u>\$282</u>	<u>\$1,318</u>	<u>(\$97)</u>	<u>\$109,990</u>

See Independent Accountants' Compilation Report

Social Media Policy



Hood River County Library District encourages patrons and staff to engage with the community through social media. Social media are tools that allow for online commentary, publication, and interaction, and include but are not limited to blogs, wikis, listservs, reviews, bulletin boards, and social networking sites.

District's Use of Social Media

The District uses social media to create welcoming and inviting online spaces where patrons can learn, enjoy, and interact with the library, staff, and other patrons. Social media content shall be made as accessible to the public as possible.

Staff may use social media for a variety of purposes, including promoting library events and services, discussing items of interest, soliciting feedback, and otherwise sharing content they think patrons may find interesting.

The District, in its use of social media, is committed to patron privacy and District transparency. Social media posts shall respect the District's Privacy Policy. Unless patrons volunteer the information, staff will never give out personally-identifiable information about patrons or their use of library services.

The Library Director selects staff members who are allowed to post on the District's social media accounts. Staff are encouraged to use their own voices when posting. However, they shall use their judgment in selecting items to post, choosing words, responding to comments, attributing sources, and ensuring accuracy. Posts by District staff on social media sites do not necessarily represent the District's official positions or opinions.

Patrons' use of District Social Media

The District encourages patrons to interact with their libraries through social media. This includes commenting on posts, sharing content, tagging the District in posts or photos, and otherwise providing feedback through social media. Staff are happy to show patrons how to set up social media accounts, if desired, to facilitate such interaction.

The District's accounts are publicly-accessible, in keeping with its commitment to openness. As such, patrons should take efforts to protect their privacy and that of others. Images or personally-identifiable information about other patrons, staff, or Board members should not be posted without permission of those individuals.

When quoting or sharing content from other sources, patrons should try whenever possible to attribute that content back to the original source.

Use by Minors

The District regards social media like any other resource in that it affirms the right and

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responsibility of parents and legal guardians to determine and monitor their own children's use of library services. The District does not act in place of a parent or guardian. As such, the District is not responsible for enforcing restrictions which a parent or guardian may place on a minor's use of social media.

Limitations

The District reserves the right to moderate and, if necessary, remove comments posted on its social media accounts. Comments shall comply with the social media host provider's terms of use. Specifically, the following types of comments and content are not allowed from either staff or patrons:

1. Intellectual property violations or plagiarized items
2. Off topic comments
3. Commercial material/spam
4. Duplicated posts from the same individual
5. Obscene posts
6. Specific and imminent threats
7. Personal attacks
8. Potentially defamatory comments
9. Private, personal information published without consent
10. Posts advocating illegal activity.

If using the District's networks to access social media, patrons are expected to follow other District policies, including the Code of Conduct and Internet and Computer Use Policy.

District staff are directed to report violations of the social media host provider's terms of use to the social media host provider, and remove comments that are in violation of this policy. Removal of public comment is appropriate if such comment violates the limitations stated above unless removal would be discriminatory based on content or viewpoint.

Intellectual Property and Preservation

Original posts and comments made by staff on social media sites are subject to the District's Intellectual Property Policy and thus are able to be distributed and adapted providing that they are attributed to the District. In addition, in keeping with its Public Records Policy, the District will archive social media posts to the degree possible.

Disclosures

The District takes no responsibility and assumes no liability for comments made by third parties on social media sites. Comments not monitored on a regular basis. Thus, information conveyed may not be received within a particular time frame. Any information that is urgent or time sensitive should be conveyed directly to the District. Comments are subject to public records disclosure laws.

Approved by the Board of Directors, May 15, 2012
Last amended, March 19, 2019
Last reviewed, September 17, 2024